IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re: Bigolin Confirmation No.: 6981 Appl No.: 10/574,520 Group Art Unit: 1794

Filed: January 23, 2007 Examiner: Catherine A Simone

For: VISCOELASTIC SUPPORT STRUCTURE WITH IMPROVED

ENERGY ABSORPTION PROPERTIES

Docket No.: 048790/310101

Customer No.: 00826

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT UNDER 37 C.F.R. §1.121

Sir:

In response to the Office Action dated December 12, 2007, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims beginning on page 2 of this paper.

Remarks begin on page 6 of this paper.